



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne  
Sonora, California**

**Date: September 24, 2003  
Filing Ref: TUO04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                                     |                                    |
|-------------------------------------|------------------------------------|
| 1. Employee Fringe Benefits         | 8. County Counsel                  |
| 2. County Administrative Officer    | 9. Self-Insurance (ISF)            |
| 3. Human Resources                  | 10. Purchasing (ISF)               |
| 4. Auditor-Controller               | 11. Telephone (ISF)                |
| 5. Revenue Recovery                 | 12. Unemployment (ISF)             |
| 6. Facilities Management            | 13. Employee Group Insurance (ISF) |
| 7. Information Systems and Services | 14. Employee Leave Liability (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF TUOLUMNE**BY Deborah RussellDeborah Russell

Name

Assistant Auditor-Controller

Title

10-22-03

Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**BY Sue Saffert

Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

11/5/03

Date

Negotiated by Jay Lal

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

NGCS II  
08/28/2003

COUNTY OF TUOLUMNE, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Summary page 1  
Schedule A.001  
FY 2001/ 2002

	101100	305100	109100	102300	102310	102335	102340	105100	108100	108300
Central Svc	101100	305100	109100	102300	102310	102335	102340	105100	108100	108300
Departments	B.O.S.	GD POND	EC DEV &	ASSES/REC	MICRGRAPH	ARCHIVES	ASSOR 719	ELECTIONS	PLANT AQU	CRIM FAC
								\$2,021		
BUILD USE ALLOW	\$7,050			\$21,904				5,101		
EQUIP USE ALLOW	1,622			3,720	6,442	2,461	3,731	1,728	120,406	
101300 CO ADMIN	1,732	574	1,520	3,506	250	220	335	1,728		
104100 HUMAN RES	4,371			11,241	625		1,249	2,498		
102100 AUDITOR	2,606	771	1,077	12,622	649	615	468	5,227	1,147	5,984
102200 TREASURER	141	156	18	157	64	51	32	548	447	
102400 REV REC										
107100 FAC MGMT	36,997			114,945		6,562		20,507		
110500 ISS	1,316			48,241		44,408		14,949		
103100 CO COUNSL	124,205		12,206	11,399				2,258		
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Total Allocated	\$180,040	\$1,501	\$14,821	\$227,735	\$8,030	\$54,317	\$5,815	\$54,837	\$122,000	\$5,984
Roll Forward	94,942	(112)	13,168	53,762	(9,431)			(1,931)	20,365	
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Proposed costs	\$274,982	\$1,389	\$27,989	\$281,497	\$ (1,401)	\$54,317	\$5,815	\$52,906	\$142,365	\$5,984
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Central Svc Departments	108200 CRT CONST	110600 SURVEYOR	211100 CT REPT	8000'S COURTS	201100 GR JURY	201150 LAW LIBRA	201900 CTS-G/F	201200 D.A.	201300 DAFS	201210 VICT WIT
BUILD USE ALLOW		\$2,274		\$33,841				\$10,342		\$3,032
EQUIP USE ALLOW		4,641						4,805		2,379
101300 CO ADMIN		1,177			75		2,999	4,299	5,662	589
104100 HUMAN RES		3,122		(5,002)				9,991	19,984	2,498
102100 AUDITOR	1,509	3,686		17,377	2,398	292	19,412	5,631	11,066	1,271
102200 TREASURER		92		5,328	563	79	94	304	460	98
102400 REV REC				164,742						
107100 FAC MGMT		9,503		113,719		1,225	37,038	73,184	26,096	12,669
110500 ISS				(65,075)		3,089	186,062	46,963	25,579	
103100 CO COUNSL		3,361		242				860	1,344	
Total Allocated	\$1,509	\$27,856		\$265,172	\$3,036	\$4,685	\$245,605	\$156,379	\$90,191	\$22,536
Roll Forward		5,367		(114,584)	(294)		243,217	10,228	4,136	(17,979)
Proposed costs	\$1,509	\$33,223		\$150,588	\$2,742	\$4,685	\$488,822	\$166,607	\$94,327	\$4,557

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(continued)

Central Svc Departments	201220 SPOUSAL	201240 STAT RAPE	201400 PUB DEF	202100 SHER COR	202102 SHER HOMO	202200 SHER COMM	203100 JAIL	202400 SHER-COPY	202300 ANTI-DRUG	203200 PROB DEPT
BUILD USE ALLOW				\$50,859		\$2,767	\$63,054			\$6,120
EQUIP USE ALLOW	435		1,353	178,041	5,749	15,633	16,483			60,820
101300 CO ADMIN	205	287	1,867	20,175		2,663	10,717	1,889	1,512	10,788
104100 HUMAN RES	625	1,249	4,371	39,342		6,869	27,477	4,996	3,122	22,481
102100 AUDITOR	524	756	2,828	28,176	32	4,100	14,482	2,407	2,496	17,384
102200 TREASURER	27	102	151	1,523	12	301	572	21	214	653
102400 REV REC				4,707						84,724
107100 FAC MGMT			14,542	86,415		3,312	75,468		565	84,650
110500 ISS			4,672	109,982		6,731	22,328		1,278	57,413
103100 CO COUNSL			215	8,092						538
Total Allocated	\$1,816	\$2,394	\$29,999	\$527,312	\$5,793	\$42,376	\$230,581	\$9,313	\$9,187	\$345,571
Roll Forward	(546)	1,412	(25,551)	(20,307)	5,195	(3,396)	48,869	4,550	2,953	150,086
Proposed costs	\$1,270	\$3,806	\$4,448	\$507,005	\$10,988	\$38,980	\$279,450	\$13,863	\$12,140	\$495,657

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FY 2001/ 2002  
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Central Svc Departments	203400 JAIL REM	204100 CO FIRE	206100 AG COMM	206300 BLDG DEPT	207200 LAFCO	207100 PLANNING	207300 ANIM CONT	1125-207950 F&W	1101-301100PW AD	1101-301105 ENGI
BUILD USE ALLOW			\$2,697			\$10,637	\$6,491		\$64,283	
EQUIP USE ALLOW	55		8,656				13,550			
101300 CO ADMIN		6,299	4,418			6,634	1,647	19	1,311	1,289
104100 HUMAN RES		2,498	4,371			18,110	4,996		13,739	
102100 AUDITOR		9,825	4,796		28	11,980	4,371	231	2,244	2,375
102200 TREASURER		1,473	240		2	511	386	14	187	122
102400 REV REC										
107100 FAC MGMT		336	2,661			44,454	22,067		268,647	
110500 ISS		1,449	7,685			72,553	7,741		85,995	
103100 CO COUNSL		54	3,011	5,242	124	17,642	1,210		15,417	
Total Allocated	\$55	\$21,934	\$38,535	\$5,242	\$154	\$182,521	\$62,459	\$264	\$451,823	\$3,786
Roll Forward	(201)	3,310	27,562	(4,551)	121	85,223	(13,569)	182	111,126	
Proposed costs	\$ (146)	\$25,244	\$66,097	\$691	\$275	\$267,744	\$48,890	\$446	\$562,949	\$3,786
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	1101-301110	1101-301200PW	1101-301300	110925	1140-401100	1140-401130	1140-401200	1140-401250	1140-401260	1140-502200
	ENPG	RD	RD	97 FLOOD	HLTH	TOB	ENV	SW	LPA	CCS
Central Svc										
Departments										
							\$3,335			
BUILD USE ALLOW										
EQUIP USE ALLOW										395
101300 CO ADMIN	1,825	14,326			13,615	339	2,746	(2,050)		
104100 HUMAN RES		24,980			15,612	1,249	8,119			
102100 AUDITOR	2,978	21,709	271		15,646	741	5,208	38	18	433
102200 TREASURER	232	1,977	55		600	130	243	34	22	49
102400 REV REC					6,087		13,937			
107100 FAC MGMT					24,230	(87)	8,017			153
110500 ISS					138		468			(1,600)
103100 CO COUNSL		538								
Total Allocated	\$5,035	\$63,530	\$326		\$75,928	\$2,372	\$42,073	\$(1,978)	\$40	\$(570)
Roll Forward		22,763	(4,099)		24,406	(390)	6,259	(2,130)	(6,711)	(967)
Proposed costs	\$5,035	\$86,293	\$(3,773)		\$100,334	\$1,982	\$48,332	\$(4,108)	\$(6,671)	\$(1,537)



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Central Svc Departments	1145-401300 M/H	1145-401400 A/D	1145-401600 PERI	202135 SHER EMER	1130-404100 SW	1150-501100/50	505100 V.S.O.	1150-502300 C/A	602100 LIBRARY	60200 LIB LITERA
					\$758				\$24,160	
BUILD USE ALLOW				1,194			994		17,724	
EQUIP USE ALLOW				56,618	6,209	21,892	295	295	2,984	
101300 CO ADMIN	8,364	3,230	604		1,249	73,690	625		7,494	
104100 HUMAN RES				50	2,164	17,208	793	290	6,660	496
102100 AUDITOR	11,082	2,298	467		370	3,819	36	30	335	32
102200 TREASURER	258	20	18							
102400 REV REC					3,167	24,081	1,408		121,533	
107100 FAC MGMT	1,655					243,797			31,176	
110500 ISS	805				1,114	42,766			941	
103100 CO COUNSL	2,759									
Total Allocated	\$24,923	\$5,548	\$1,089	\$57,862	\$15,031	\$427,253	\$4,151	\$615	\$213,007	\$528
Roll Forward	10,041	3,176	475	18,024	7,593	(41,822)	2,842	195	18,739	(487)
Proposed costs	\$34,964	\$8,724	\$1,564	\$75,886	\$22,624	\$385,431	\$6,993	\$810	\$231,746	\$41

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Central Svc Departments	603100 FARM ADV	701100 RECREATN	701400 YTH CENTR	701300 ST PARK	202500 BOAT PAT	5510 LIAB INSUR	5520 UNEMP INS	5530 TELECOMMO	5540 WORKS COMP	5550 PURCHASING
					\$1,384					\$1,807
BUILD USE ALLOW	\$572	\$378	\$5,279		531					
EQUIP USE ALLOW	3,593	3,622	2,129	3,351	531					(4,052)
101300 CO ADMIN	417	2,380	943	555	1,244	4,369	763	1,580	5,983	1,249
104100 HUMAN RES	1,249	3,747	2,498		1,874	21,628			60,129	1,675
102100 AUDITOR	1,114	5,526	3,169	1,844	2,307	3,100	557	1,339	4,233	90
102200 TREASURER	120	319	209	114	301	197	10	361	105	
102400 REV REC								35,500		9,480
107100 FAC MGMT	13,889	56,715	12,154	12,183	2,473					
110500 ISS	15,521	18,305			1,392					
103100 CO COUNSL		2,877				(48,019)				
Total Allocated	\$36,475	\$93,869	\$26,381	\$18,047	\$11,506	\$(18,725)	\$1,330	\$38,780	\$70,450	\$10,249
Roll Forward	3,128	8,455	7,966	9,809	(17,087)	(83,800)	(3)	(5,836)	(14,588)	2,881
Proposed costs	\$39,603	\$102,324	\$34,347	\$27,856	\$(5,581)	\$(102,525)	\$1,327	\$32,944	\$55,862	\$13,130

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Central Svc Departments	5560 EMP INSUR	4410-733010 HOSP	4420-303100 TRAN	4430/4440 AIRPTS	4450-402100 AMBU	4470-305150 PPA	4470-917255 TCPA	MEMORIAL HALLS	1240-1740 SP DIS	207900 PUB GUARD
BUILD USE ALLOW			\$454					1,136		
EQUIP USE ALLOW									1,419	
101300 CO ADMIN	16,405		4,168	1,247	5,591	69,151	(27,375)			
104100 HUMAN RES	18,196		2,498	2,497					(1,037)	
102100 AUDITOR	12,286	160,043	3,512	2,359	4,741	3,566	122		171	
102200 TREASURER	358	5,697	60	508	810		76			
102400 REV REC		117,386			2,562					
107100 FAC MGMT		40,666	1,902	5,301	718			63,963		
110500 ISS		160,840		2,860	(2,402)	5,739				
103100 CO COUNSL		2,995	(1,080)	7,601	7				310	(7,790)
Total Allocated	\$47,245	\$487,627	\$11,514	\$22,373	\$12,027	\$78,456	\$ (27,177)	\$65,099	\$863	\$ (7,790)
Roll Forward	31,858	(257,026)	2,308	9,339	(16,223)		(13,296)	5,440	(406)	(9,445)
Proposed costs	\$79,103	\$230,601	\$13,822	\$31,712	\$ (4,196)	\$78,456	\$ (40,473)	\$70,539	\$457	\$ (17,235)

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Central Svc Departments	ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW		\$325,499			\$325,499
EQUIP USE ALLOW	36,173	406,124			406,124
101300 CO ADMIN	9,927	443,194	42,301	154,114	639,609
104100 HUMAN RES	(206)	453,200	67,761		520,961
102100 AUDITOR	80,469	582,318	167,114	189,143	938,575
102200 TREASURER	27,792	60,701		333,265	393,966
102400 REV REC	12,223	386,344	84,346		470,690
107100 FAC MGMT	79,245	1,561,619	677,849		2,239,468
110500 ISS	138,638	1,332,343	314,562		1,646,905
103100 CO COUNSL	59,125	270,570	228,407	73,033	572,010
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Total Allocated	\$443,386	\$5,821,912	\$1,582,340	\$749,555	\$8,153,807
Roll Forward	90,982	485,685			485,685
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Proposed costs	\$534,368	\$6,307,597	\$1,582,340	\$749,555	\$8,639,492
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